THE COURT FEES ACT, 1870 (VII OF 1870).[1]

G. N., R. D., No. 7359/45, dated 22nd March 1949 (B. G., Pt. IV-A, p. 347).

S. 19-H (8) Bombay Probate Valuation Rules, 1949.

In exercise of the powers conferred by sub-section (*8*) of section 19-H of the Court-fees Act, 1870 (VII of 1870), in its application to the Province of Bombay, the Government of Bombay is pleased to make the following rules, namely :—

1. These rules may be called the Bombay Probate Valuation Rules, 1949.

2. In these rules,—

(*a*) "Act" means the Court-fees Act, 1870, in its application to the State of Bombay ;

(*b*) "petitioner" means a person who has applied to the Court for the grant of the probate of a will or letters of administration ;

(*c*) "property" means moveable and immovable property of the deceased ;

(*d*) "section" means a section of the Act ;

(*e*) "schedule" means the schedule of assets attached to the application for the grant of probate or letters of administration as required by section 19-I of the Act.

3. On receipt of a notice of an application for probate or letters of administration from the High Court under sub-section (*2*) of section 19-H the Chief Controlling Revenue Authority may intimate to the Collector within the local limits of whose revenue jurisdiction the property of the deceased is situate that he has received such notice.

4. (1) On receipt of a notice from the Court under sub-section (*1*) of section 19-H or on receipt of an intimation from the Chief Controlling Revenue Authority under rule 3, the Collector shall at once proceed with the verification of the valuation of the property as specified in the Schedule.

(2) In the City of Bombay, the Collector of Bombay may require the Superintendent of Bombay City Survey and Land Record to assist him in verifying the correctness of the valuation of immovable properties specified in the Schedule.

5. If the Collector has not received a copy of the Schedule, along with the notice or intimation, he shall obtain such copy from the Court or the Chief Controlling Revenue Authority, as the case may be.

6. If the estate of the deceased includes properties situated in several districts, the Collector shall send a copy of the Schedule to the Collector within the limits of whose revenue jurisdiction any part of the estate is situated and obtain from him a report of the valuation of that part.

7. The Collector may require the petitioner to furnish a detailed statement of valuation of the business assets of the deceased or of the share of the deceased in the business or partnership firm.

[1] For appointment of the Superintendent of Stamps, Bombay, to be the Chief Controlling Revenue Authority for the purposes of the Court Fees Act, 1870, within the limits of the Town and Island of Bombay, *vide* Notn. No. 4298/33 (*c*), R. D., dated the 24th April 1939, issued under section 3 (*9a*) of the General Clauses Act, 1897.

8. The Collector may require the petitioner to produce any writing or document in regard to the share of the deceased in the business or firm and also to furnish a separate valuation of the assets, stock-in-trade, goodwill, outstanding due to the deceased and any other item relating to the business or firm.

9. The Collector may require the petitioner to produce for inspection, account books, cash books, profit and loss statements, statements showing payment of taxes on income and to furnish true copies of extracts therefrom, if required for the purpose of ascertaining the correctness of the valuation.

10. The Collector may require the petitioner to produce a list of ornaments, jewellery and any other valuable articles mentioned in the Schedule together with a detailed statement of their valuation.

11. The Collector may require the petitioner to produce evidence by an expert valuer or any person deemed fit by the Collector, to satisfy him about the valuation made by the petitioner.

12. If any valuable articles are lodged in a safe deposit vault or deposited in any other place for safe custody, the Collector may require the petitioner to furnish a list thereof with their detailed valuation.

13. The Collector may require the petitioner to produce detailed information in respect of rent, profits, dividends, debts and other dues to be recovered.

14. The Collector may ascertain the basis on which the value of the property is assessed and for this purpose he may require the production of account books, profit and loss accounts, registers or any other documents which in his opinion are necessary in arriving at the correct valuation of the estate of the deceased.

15. If the petitioner fails to produce any evidence or documents or furnish any statement or information as required by the Collector under any of the foregoing rules, the Collector shall proceed with the valuation of the property on the data available to him without delay.

16. Whenever it is ascertainable the valuation of the property shall be based by the Collector on the market value thereof prevailing on the date on which an application for probate or letters of administration is made.

17. If after examining the valuation of the property in accordance with the foregoing rules the Collector finds that the value of the property has been underestimated, he may require the attendance of the petitioner (either in person or by agent) and take such evidence and inquire into the matter in such manner as he may think fit.

18. The services of the Assistant or Deputy Collector or the Mamlatdar or any subordinate revenue officer may be utilised by the Collector in obtaining such information as may be necessary to determine whether an inquiry under rule 17 should be held by him.

19. The Collector shall complete the inquiry about the valuation of the property under these rules within a period of four months from the date of the receipt of the notice from the Court or the intimation from the Chief Controlling Revenue Authority, as the case may be. If the proceedings are delayed on any account he shall report periodically to the Chief Controlling Revenue Authority or the Court, as the case may be, till the valuation work is complete.

20. If after an inquiry under these rules the Collector has asked the petitioner to amend the valuation, the Collector shall at once communicate his action to the Court with a request to intimate to him whether the amendment has been made or not.

21. If the valuation is amended as required by the Collector but the additional fee is not paid to the Court or tendered to the Collector, the Collector shall report the case to the Chief Controlling Revenue Authority for an order under section 19G.

22. A register in form "A" appended to these rules shall be kept in every Collector's office.

FORM A.

(*See* rule 22.)

Register of notices of applications for probate and letters of administration.

(1) Serial No.

(2) Date of receipt of notice from the Court.

(3) Date of receipt of intimation from the Chief Controlling Revenue Authority under rule 3.

(4) Name of the deceased.

(5) Name and residence of the petitioner for probate or letters of administration.

(6) Valuation shown by the petitioner.

(7) Valuation by the Collector.

(8) Valuation made by the Court under section 19H (*5*).

(9) Amount of Court-fee originally paid.

(10) Court-fee finally assessed.

(11) Amount of additional Court-fee required.

(12) Date of realization of additional fee.

(13) Remarks.

G. of I. Notn. No. 1522, dated 20th March 1885 (Gaz. of India, Pt. I, p. 213). S. 26

In exercise of the powers conferred by section 26 of the Court Fees Act, 1870, the Governor General in Council directs that the additional Court-fee payable under section 19E of the said Act on Probates and Letters of Administration shall be denoted either—

(*a*) by impressed and adhesive stamps in the manner prescribed in Notification No. 361 of 18th April 1883 now [5414-E, dated 25th March 1924]; or

(*b*) wholly by adhesive stamps of the kind described in clause 1 of Notification No. 361 of 18th April 1883 now [5414-E, dated 25th March 1924].

S. 26 **G. N., R. D., No. 5414-E, dated 25th March 1924 (B. G., Pt. I, p. 621).**

In exercise of the powers conferred by section 26 of the Court Fees Act, 1870 (VII of 1870), as amended by Act XXXVIII of 1920 and of all other powers enabling him in this behalf, and in supersession of the notification by the Government of India in the Finance and Commerce Department, No. 361, dated the 18th April 1883, the Governor in Council is pleased to issue the following directions in regard to the stamps used to denote the fees chargeable under the said Act, namely :—

1. When in any case the fee chargeable under the said Act is less than Rs. 25, such fee shall, subject to the directions contained in paragraph 4 below, be denoted by adhesive stamp only. Such adhesive stamp shall, either be the adhesive stamp bearing the words " Court Fees " at present in use or adhesive stamps of any different shape, size or pattern, bearing the words " Court Fees " which may hereafter be issued for use in supersession of, or in addition to, adhesive stamps now in use.

2. When in case the fee chargeable under the said Act amounts to or exceeds Rs. 25, such fee shall be denoted by impressed stamps bearing the words " Court Fees " adhesive stamps being only employed to make up fraction of less than Rs. 25.

3. If in any case the amount of the fee chargeable under the said Act involves a fraction of an anna such fraction shall be remitted.

4. This notification shall take effect on and after the 1st April 1924, Court-fee stamped papers of the value of Rs. 10, 15 and 20 may, however, be used to denote the fees chargeable under the said Act until such use is prohibited by a notification issued in this behalf under the said section.

S. 27 **G. N., J. D., dated 31st March 1870 (B. G., Pt. I, p. 309).**

Amended by G. N., J. D., No. 255, dated 15th January 1907.

The following rules for regulating the supply, number and keeping of accounts of stamps used in the High Court of Bombay made under section 27 of the Court Fees Act, 1870, with the concurrence of the Honourable the Chief Justice of Her Majesty's High Court of Judicature are hereby published for general information :—

RULES.

1. On and after the 1st day of April 1870 next, the fees of court shall be paid by means of stamps.

2. The stamps to be used for paying the fees shall, subject to the provisions of the eighth, ninth and tenth of these rules, be affixed at the expense of the parties liable to pay such fees on or to the paper on which the proceedings in respect whereof such fees are payable are written or printed of which may be otherwise used in reference to such proceedings.

3. Where any of the such fees are payable in respect of any matter or thing to be done by any officer or in any office of the court, and it shall not have been customary to use any written or printed document or paper in reference to such matter or thing whereon the stamp could be affixed,the party or his attorney requiring such matters or thing to be done or permitted to be done shall make application for the same by a short note in writing or print entitled in the suit or matter to which it relates and a stamp denoting the amount of the fees so payable shall be affixed to such note.

4. Several stamps may be used to make up the amount of the stamp required, but they shall be of such values that no greater number of stamps shall be used than is actually necessary.

5. Stamps may be obtained from the ex-officio* vendors and an office for the sale of stamps shall be provided at the Court House, where the sittings of the courts of Original Jurisdiction are held.

6. When any summons, order or other document has been issued or filed by mistake and the stamp thereon has been cancelled without having been legitimately used, the Prothonotary or other proper officer of the department to which the fee is payable shall certify that such stamps are fit subjects for allowance and on the certificate being countersigned by the Superintendent of Stamps, the amount of the value of the stamps shall be refunded at a Government Treasury.

7. The several officers of the court shall keep an account of all stamps cancelled in their respective offices, specifying the value thereof.†

8. A book or books shall be kept in the office of the Prothonotary in which shall be entered the numbers of the several suits against which adhesive stamps of the value of the Court-fees payable at the hearing of each suit shall be placed at the expense of the party liable to pay such fees, and it shall be the duty of the Prothonotary or of such one of his clerks as he shall direct to do it, to cancel such stamps in the manner hereinbefore provided immediately after they are placed in such books.

9. If a plaintiff sues in person, he shall, at the time of the filing of the plaint, deposit with the Prothonotary the sum of six rupees for the stamps for court-fees but this shall not exempt him from liability to payment of any deficiency of fees that may become payable at the hearing.

10. Where any fee is payable in respect of any matter or thing which is by the practice of the court to be done by any officer thereof without the requisition of any person, the officer by whom such matter or thing is done shall make a minute thereof entitled in the suit or matter to which it relates in a book to be kept in his office and a stamp denoting the amount of the fee so payable shall be affixed to such minute at the expense of the party liable to pay such fee and it shall be the duty of the officer to cause the same to be cancelled in the manner hereinbefore provided, immediately it is so affixed.

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* G. R., No. 4643, dated 14th August 1873.

† The words "and shall on the first day of each month or as near thereto as possible, render such account to the Superintendent of Stamps" were deleted by Government Notn. No. 255, Judicial, dated 15th January 1907, *B. G.*, 1907, Pt. I, p. 75.

S. 27

G. N., J. D., dated 27th June 1870 (B. G., Pt. I, p. 728).

His Excellency the Right Honourable the Governor in Council has made the following rules under section 27 of the Court Fees Act, VII of 1870, for the Bombay Court of Small Causes :—

1. On and after the 1st day of April 1870, the fees of the Court shall be paid by means of stamps.

2. All stamps to be used under these rules shall be adhesive.*

3. Applications for summonses, subpœnas, writs of execution, and all processes and other documents issued by the court or used therein in respect of which fees are, or shall be properly levied and leviable shall be made on paper having affixed thereto a stamp or stamps of the value of the sum which would have been levied or may be leviable as a fee in respect of such document according to law.*

4. Several stamps may be used to make up the amount of the stamp required, but they shall, as far as practicable, be of such values that no greater number of stamps shall be used than is actually necessary.*

5. Stamps may be obtained from the ex-officio† vendor and an office for the sale of stamps shall be provided at or near the Court House.

6. The Clerk of the Court or such one of his clerks as he shall appoint to receive applications for summonses and other processes shall cancel the stamps affixed thereto in the manner provided by section 30 of Act VII of 1870 and thereupon file such applications ; he shall also grant a receipt for every application so filed and no money shall be paid out of Court, or certificate for refund granted, unless on production of such receipt, or by order of a Judge.

7. The Clerk of the Court shall keep an account of all stamps filed in the Court and of all refunds made under the preceding rules and shall on the first day of each month, or as near thereto as possible, render such account to the Superintendent of Stamps.

8. In cases compromised before hearing or in which costs have been remitted either in whole or in part by order of the Judges, one of the Judges shall grant a certificate for the payment of the half or remitted costs and on the production of such certificate the Clerk of the Court shall pay the amount thereof to the party entitled to receive the same, and shall append the certificate as a voucher to his account of the payments.

9. A permanent advance equal to one week's estimated refunds shall be allowed to the Clerk of the Court for the purpose of making the payments in cash—the Clerk recouping himself with the amount expended out of the advance as often as may be necessary.

10. The monthly account of the payments of refunds should be rendered to the Accountant General.

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* For rules for regulating the nature and number of stamps to be used for denoting Court Fees, *see* Notn., No. 5414-E, dated 25th March 1924.

† G. R., R. D., No. 4643, dated 14th August 1873.

G. N., R. D., dated 18th December 1873 (B. G., Pt. I, p. 1010). S. 27

Amended by G. N., R. D., dated 2nd July 1874.
Amended by G. N., R. D., No. 142/28, dated 27th August 1935.
Amended by G. N., R. D., No. 4298/33 (a), dated 24th April 1939.

The following rules made by the Government of Bombay under section 27 of Act VII of 1870 for the purpose of regulating—

(1) the supply of stamps to be used under the Act ;

(2) the number of stamps to be used for denoting any fee chargeable under the Act ;

(3) the renewal of damaged or spoiled stamps ;

(4) the keeping of accounts of all stamps used under the Act ;

are published for general information. They are to take effect in one month from the date of their publication and are not to affect those under section 27 of Act VII of 1870 published respectively at pages 309 and 310 of the *Bombay Government Gazette* Extraordinary of the 1st April 1870 and page 728 of the *Bombay Government Gazette* of 30th June 1870 relating to stamps used in the High Court and the Court of Small Causes at Bombay.

* * * * * * * *

7. Accounts of issues and sales of Court-fees Stamps shall be kept at every Central Depot in such form as may be required by the State Government.

8. Each Sub-Depot shall render to the Central Depot to which it is subordinate a monthly return in Form C showing the opening balance, the amount of stamps received, the total amount of stamps sold and the amount of stamps in hand. Each of these items except the last should be tested at the Central Depot ; and the amount of stamps in hand should be certified by the head of the office.

9. The proceeds of sale at Sub-Depot shall be credited to the nearest Treasury as realized, and incorporated each month in the receipts of the Central Depot, as if they had been there realized.

10. In order that there may be no discrepancies between the returns rendered by Collectors to the Superintendent of Stamps and the actual receipts accruing, from the sale of Court-fees Stamps in any month, the account and returns of these stamps kept in the Sub-Depot shall be closed on the dates fixed for the closing of Revenue Monthly Accounts in the Talukas and the proceedings of the remaining days in the month shall be shown in the accounts and returns of the succeeding month as is done in the case of Revenue Accounts.

11. Each Central Depot shall incorporate with its own returns of sales and balance, the sales and balances at the Sub-Depots subordinate to it in the same way as if the stamps sold and balances retained at the Central Depot itself.

12. The Superintendent of Stamps shall keep an account of all receipts and issues of Court-fees Stamps in the form now in use or in any other form which may be prescribed by the State Government.

13. A monthly return of stamps issued to and returned from Central Depots shall be furnished by the Superintendent of Stamps to the Accountant General.

FORM C.

Account of Sale and Stock of Adhesive Court Fees Stamps at the Sub-Depot of for the Month of 19 .

	1 Anna Labels.	2 Anna Labels.	3 Anna Labels.	4 Anna Labels.	6 Anna Labels.	8 Anna Labels.	12 Anna Labels.	1 Rupee Labels.
Stock in hand at the close of last month.								
Received from the Huzur Treasury of..... during the month.								
Total ..								
Sold during the month.								
Balance ..								

1¼ Rupee Labels.	1½ Rupee Labels.	2 Rupee Labels.	3 Rupee Labels.	4 Rupee Labels.	5 Rupee Labels.	6 Rupee Labels.	10 Rupee Labels.	15 Rupee Labels.	20 Rupee Labels.	Value.		
										Rs.	a.	p.

(Name of Station)

(Date)

(Designation.)

G. N., R. D., No. 5414-E., dated 25th March 1924 (B. G., Pt. I, p. 620). S. 27 (b)

In exercise of the powers conferred by section 27 (*b*) of the Court Fees Act, 1870 (VII of 1870), and in supersession of Government Notification in the Revenue Department No. 3780, dated the 16th May 1883, the Governor in Council is pleased to make the following rules for regulating the number of stamps to be used for denoting any fee chargeable under the said Act, namely :—

1. When in the case of fees amounting to less than Rs.25, the amount can be denoted by a single adhesive stamp, such fee shall be denoted by a single adhesive stamp of the required value. But if the amount cannot be adhesive by a single adhesive stamp or if a single adhesive stamp of the required value is not available the next lower value available shall be used, and the deficiency shall be made up by the use of one or more additional adhesive stamps of the next lower value, which may be required to make up the exact amount of the fee.

2. When in the case of fees amounting to or exceeding Rs. 25, the amount can be denoted by a single impressed stamp, the fee shall be denoted by a single impressed stamp of the required value. But if the amount cannot be denoted by a single impressed stamp, or if a single impressed stamp of the required value is not available an impressed stamp of the next lower value available shall be used, and the deficiency shall be made up by the use of one or more additional impressed stamps of the next lower value available which may be required to make up the exact amount of the fee in combination with the adhesive stamps to make up fractions of less than Rs. 25.

3. Any adhesive stamp which may be used under Rule 2, shall be affixed to the impressed stamp of the highest value employed in denoting the fee.

4. Notwithstanding anything herein contained impressed court fee stamped papers of the value of Rs. 10, 15, and 20 may be used to denote the fee chargeable under the said until such use is prohibited by a notification issued in this behalf under the said section.

G. N., R. D., No. 142/28, dated 27th August 1935 (B. G., Pt. IV, p. 735). S. 27 (c)

Amended by G. N., R. D., No. 4298/33 (a), dated 24th April 1939.

In exercise of the powers conferred by clause (*c*) of section 27 of the Court-fees Act, 1870 (VII of 1870), and in supersession of rule 6 of the rules published under Government Notification in the Revenue Department, dated the 8th December 1873, at page 1010 of Part I of the *Bombay Government Gazette* of 1873, and of all other previous rules made in this behalf the Governor in Council is pleased to make the following rules regulating the renewal of damaged or spoiled court-fee stamps, namely :—

1. A court-fee stamp shall be deemed to be damaged or spoiled if—

(*a*) by an accident happening to the same it is rendered spoiled and unfit for use ;

(*b*) because of some error in the drawing or copying of any writing upon it, or to which it is affixed, the writing is rendered of no avail ;

(*c*) by reason of death or from any other cause, a transaction which is intended to be effected by a writing duly stamped with the proper fee is not completed and the writing becomes of no avail ;

(*d*) the transaction intended by such writing to be effected has been effected by some other instrument on which the proper fee has been paid ;

(*e*) from any error or informality in the drawing up or in the signing of any writing on which the proper court fee stamp has been duly affixed and cancelled by any officer of any Judicial or Magisterial Court, or any public officer duly appointed to perform the same, the writing is returned or rejected by the Court or public office to which it was sent or addressed, and the stamp has thereby become unfit for use.

Explanation.—When an impressed stamp and an adhesive stamp are used in combination in accordance with any rules for the time being in force and either of them is damaged or spoiled in any manner specified in this rule, the other stamp may also, at the option of the applicant, be deemed to have been damaged or spoiled.

2. An application for the renewal of damaged or spoiled court-fee stamps shall be made—

(*a*) in the town and island of Bombay, to the Assistant Superintendent of Stamps , Bombay;

(*b*) in all other headquarter towns, to the Collector, or to the Huzur Deputy Collector, or the Huzur Mamlatdar as the case may be; and

(*c*) elsewhere to the Mamlatdar, or Mahalkari, as the case may be, where the value of the stamp does not exceed Rs. 50 and in any other case to the Assistant Collector or Deputy Collector, as the case may be, in charge of the sub-division or the Collector.

3. Any person desiring to have any stamp, which has been damaged or spoiled, renewed may make an application for the purpose to the officer specified in rule 2. Such application shall be made within six months from the date on which such stamp was damaged or spoiled. On receipt of such application, the officer shall, if satisfied that the stamp has been damaged or spoiled, cancel such stamp and supply to the applicant at his option in lieu thereof one or more stamps equal in aggregate value to the damaged or spoiled stamps.

4. Notwithstanding anything contained in rule 3, in the town and island of Bombay, the Superintendent of Stamps, Bombay, and elsewhere the Collector may, for any special reasons, entertain any application for the renewal of any damaged or spoiled stamp within one year from the date on which such stamp was damaged or spoiled.

5. The officer, to whom an application is made under rule 3 or 4, may require the applicant to make an oral deposition on oath or affirmation, or to file an affidavit setting forth the circumstances under which the claim has arisen, and may also, if such officer thinks fit, call for the evidence of witness in support of the statement set forth in any such deposition or affidavit.

6. When on application for the renewal of any damaged or spoiled stamp an order is passed sanctioning the renewal or calling for further evidence in support of the application, then if the stamp given in lieu thereof is not taken or if such further evidence is not furnished, by the applicant within one year from the date of such order, the application shall be struck off.

7. All damaged or spoiled stamps cancelled under rule 3, or in respect of which further evidence is not furnished as required under rule 6, shall be forwarded for destruction, to the Superintendent of Stamps, Bombay.

8. These rules shall not apply to stamps used in the High Court.

G. N., R. D., No. 142/28, dated 10th May 1934 (B. G., Pt. I, p. 1033).

S. 34 (and S. 74 of the Indian Stamp Act, 1899). Bombay Stamps Supply and Sale Rules, 1934.

Amended by G. N., R. D., No. 142/28, dated 15th Dec. 1934.
Amended by No. 142/28, dated 21st Dec. 1934.
Amended by G. N., R. D., No. 142/28, dated June 1935.
Amended by G. N., R. D., No. 142/28, dated 19th Aug. 1937.
Amended by G. N., R. D., No. 4298/33(a), dated 29th June 1939.
Amended by G. N., R. D., No. 142/28, dated 14th Dec. 1939.
Amended by G. N., R. D., No. 4298/33, dated 25th Nov. 1940.
Amended by G. N., R. D., No. 142/28, dated 26th June 1945.
Amended by G. N., R. D., No. 1589/45, dated 11th Nov. 1947.
Amended by G. N., R. D., No. 1589/45, dated 24th August 1948.
Amended by G. N., R. D., No. 1589/45, dated 7th March 1949.

In exercise of the powers conferred by section 34 of the Court-fees Act, 1870 (VII of 1870), and section 74 of the Indian Stamp Act, 1899 (II of 1899), and in supersession of Government Notifications in the Revenue Department, dated the 18th August 1874, and No. 758, dated the 27th January 1910, the Governor in Council is pleased to make the following rules for regulating the supply and sale of stamps, for determining the persons by whom such sale is to be conducted and for prescribing the duties and remuneration of such persons, namely :—

1. These rules may be called the Bombay Stamps Supply and Sale Rules, 1934.

2. In these rules, unless there is anything repugnant in the subject or context—

(1) "Schedule" means a schedule appended to these rules ;

(2) "Vendor" means a stamp vendor appointed under these rules.

PART I.

Rules for the Sale of Stamps used in Payment of Duty under the Indian Stamp Act, 1899.

3. For the purposes of these rules stamps are divided into :—

(1) Impressed stamps, including—

(*a*) Labels affixed and impressed by the proper officer ;

(*b*) Stamps embossed or engraved on stamped paper.

(2) Adhesive stamps.

Stamps of class (1) (*a*) can be obtained only at the office of the Superintendent of Stamps, Bombay, and such labels shall be affixed and impressed as laid down in rules 9 to 12 of the Bombay Stamp Rules, 1939. Stamps of class (1) (*b*) and class (2) shall be sold to the public by ex-officio or licensed vendors in the manner hereinafter prescribed.

4. Adhesive stamps shall be sold as follows :—

(*a*) Half anna, one anna, two annas, and four annas revenue stamps, Insurance, Foreign Bill and Share Transfer stamps by ex-officio and licensed vendors.

(*b*) Notarial, Agreement and Broker's Note stamps by ex-officio vendors only.

5. (1) The State Government may appoint certain officers to be ex-officio vendors.

(2) Ex-officio vendors shall, subject to rules 3 and 4, sell such stamps as may be directed.

(3) The treasurer of each local treasury and sub-treasury shall be an ex-officio vendor.

(4) Officers in charge of post offices, at which letters are received for despatch, shall be ex-officio stamp vendors for the sale of half anna, one anna, two annas and four annas revenue stamps.

6. (1) In the City of Bombay there shall be eight ex-officio vendors who shall be members of the establishment of the Superintendent of Stamps, Bombay.

(2) Three such ex-officio vendors shall sell only stamps embossed or engraved on stamped paper and hundi papers with labels affixed, and impressed by the proper officer.

(3) The remaining five of such ex-officio vendors shall sell adhesive stamps.

7. (1) The Collector or any other officer empowered by the State Government in this behalf may appoint certain persons to be licensed vendors.

(2) Licensed vendors shall, subject to rules 3 and 4, sell such stamps of such values as may be specified in their licences.

(3) Licensed vendors holding licences for sale of stamps outside the City of Bombay shall sell stamps between 10–45 a.m. and 4–45 p.m. on week days and between 10–45 a.m. and 2 p.m. on Saturdays :

Provided that the Collector may vary the above hours of sale in any particular case.

Provided further that licensed vendors may not sell stamps on public holidays.

8. Whenever it is deemed necessary for the convenience of the public that a licence should be granted for the sale of stamps embossed or engraved on stamped paper* exceeding in value Rs. 150 the sanction of the State Government shall be obtained.

9. Every licence granted under rule 7 shall be in the form in Schedule A.

10. Every licence shall be revocable at any time by the State Government or by the authority granting it.

11. (1) The rates of discount specified in Schedule B shall be allowed to licensed vendors.

(2) Licensed vendors shall not be allowed any discount on the purchase of stamps embossed or engraved on stamped paper exceeding in value Rs. 150 each or on the purchase of postage stamps.

(3) No discount on the sale of stamps shall be granted to the public.

* G. R., R. D., No. 142/28, dated 21st December 1934.

12. Every licensed vendor shall keep in a conspicuous position, outside his place of vend, a signboard bearing in English and in the vernacular language of the district, his name and the words "Licensed Vendor of Stamps". He shall also have in his place of vend copies of the Indian Stamp Act, 1899, and of the rules thereunder, in English and the said vernacular, with copies of all notifications of the Central and the State Governments modifying the stamp duties so placed that they can readily be seen and read by purchasers.

13. (1) Every ex-officio or licensed vendor shall, with his own hand, write, on the face of every stamp embossed or engraved on stamped paper which he sells, just below the stamp impression, a serial number, the date of sale, the name and residence of the purchaser (i.e., of the person for whom the stamp is bought), the value of the stamp in full in words and his own ordinary signature; at the same time, he shall make corresponding entries in a register to be kept by him in the form in Schedule C.

(2) No ex-officio or licensed vendor shall knowingly make a false endorsement on the stamp sold or a false entry in his register.

14. (1) Notwithstanding anything contained in rule 13, when an ex-officio vendor, or a licensed vendor, authorised under sub-rule (2), sells more than 50 stamps embossed or engraved on stamped paper of any one description and value on one and the same day to one and the same purchaser, the date of sale, the name and residence of the purchaser and the value of each such stamp may, instead of being written by such vendor be printed or stamped on each such stamp.

(2) In the City of Bombay the Superintendent of Stamps, and elsewhere the Collector is empowered to authorise ex-officio vendors and licensed vendors to sell stamps under this rule.

15. (1) Every ex-officio or licensed vendor shall, whenever any person purchases a stamp embossed or engraved on stamped paper, require the purchaser to affix if he is a literate person, his signature and if he is an illiterate person his thumb impression under such vendor's endorsement of sale on the stamp and also opposite the entry relating to the sale in the register kept under rule 13. (*Vide* Instructions in Schedule D.)

(2) No new licence to sell stamps embossed or engraved on stamped paper shall be granted and no expired licence shall, after a time to be specified in this behalf, be renewed, except on satisfactory proof that the applicant or licensee is able to take a clear thumb impression.

16. (1) Whenever application is made to an ex-officio or licensed vendor for stamps embossed or engraved on stamped paper of a specified value and not exceeding the highest value which such stamp vendor is authorised to sell, he shall, if he is able, furnish a single stamp of the required value.

(2) If such vendor is unable to furnish a single stamp embossed or engraved on stamped paper of the required value, he shall supply the purchaser with the smallest number of such stamps which he can furnish so as to make up the required value.

17. (1) All stamps exceeding Rs. 100 in value required for a single instrument shall be purchased direct from the Treasury or Sub-Treasury, as the case may be.

(2) No licensed vendor shall sell to the public two or more stamps of lower value for use in place of one of a value higher than Rs. 150 required for the purpose of stamp duty on a single instrument.

(3) Every licensed vendor shall hang up a notice in his place of vend showing that stamps exceeding Rs. 150 in value or an aggregate of stamps exceeding Rs. 150, in value required for the purpose of stamp duty on a single instrument shall be purchased from a Treasury or Sub-Treasury, as the case may be, and licensed vendors are forbidden to sell two or more stamps of lower value for use in place of one of a value higher than Rs. 150 required for the purpose of stamp duty on a single instrument.

18. Every licensed vendor shall, without delay, deliver any stamp which he has in his possession for sale on demand by any person tendering the value thereof in any currency which would be accepted on behalf of Government by the Collector. A licensed vendor shall not demand or accept for any stamp any consideration exceeding the value of such stamp.

19. No ex-officio or licensed vendor shall sell any stamps the use of which has been ordered by competent authority to be discontinued.

20. The accounts to be kept and rendered by licensed vendors shall be in accordance with the forms prescribed by the State Government.

21. (1) All licensed vendors shall execute a security bond in the form in Schedule E.

(2) The amount of the security shall be fixed in each case by the Collector or other authority granting the licence, but as stamps will ordinarily be supplied to the licensees only on payment of ready money, it shall not be excessive.

22. No licensed vendor shall at any time offer any objection or resistance to the inspection of his register kept under rule 13 or the examination of his stock of stamps by any officer duly authorised by the Collector or by the State Government to make such inspection or examination.

23. (1) A licensed vendor—

(*a*) may deliver up any stamps in his possession either on application for leave to do so or on resigning his licence, and

(*b*) shall deliver up all stamps embossed or engraved on stamped paper remaining in his possession on demand made at any time by the Collector or other officer duly authorised by the State Government in this behalf.

(2) Payment of the value of stamps paid for by a licensed vendor and delivered up, shall be made subject to deductions as follows, namely :—

(*a*) A deduction of one anna in the rupee or a fraction of a rupee of the full value of all stamps delivered up in the following circumstances, viz.:—

(*i*) On resignation by the vendor of his licence ;

(*ii*) On revocation of the licence for any fault on the part of the licensed vendor ;

*(*iii*) On application by the licensed vendor for leave to return any stamps in his possession.

(*b*) A deduction only of the discount, if any, allowed on purchase by the vendor on stamps delivered up in the following circumstances, viz.:—

(*i*) On the expiration of the licence ;

(*ii*) On the recall of the stamps by the State Government ;

(*iii*) On the revocation of the licence for any cause other than a fault on the part of the licensee ;

*(*iv*) On the death of the licensed vendor :

* G. R., R. D., No. 142/28, dated 31st October 1936.

Provided that application for refund of the value of stamps delivered up under this rule shall ordinarily be made within six months of the date of the resignation or death of the licensed vendor or the revocation of the licence but in special cases, the sanctioning authority may accept an application made within two years of such date.

Note.—Limit of the period within which the refund of the value of unused stamps returned by licensed stamps vendors should be made.

The Governor in Council is pleased to direct that if the sanction for the value of unused stamps returned by a licensed stamp vendor who resigns his license or whose license is cancelled by a competent authority, or by the legal heir of or representative of a deceased stamps vendor, is not acted upon within 12 months, it should be considered to have lapsed, unless it is renewed by the Collector on sufficient cause shown.

(G. R., No. 7064, dated 13th July 1908.)

24. A licensed vendor shall be permitted to exchange any stamps which are, in the opinion of the Collector or other officer duly authorised by the State Government in this behalf, fit for use but for which there is no immediate demand, for other stamps of a like aggregate value.

25. Every licensed vendor shall keep an adequate supply of four, two, one and half anna revenue stamps for sale to the public.

PART II.

Rules for the Sale of Stamps used in Payment of Duty under the Indian Stamp Act, 1899, at the Bombay Bullion Exchange Buildings.

26. The following stamps shall be sold by an ex-officio vendor at the Bullion Exchange Building :—

(1) Non-Judicial stamped papers.

(2) Hundi stamped papers.

27. Stamps shall be sold from 10-45 a.m. to 4-45 p.m. on week days and from 10-45 a.m. to 2 p.m. on Saturdays.

28. The stock of stamps in charge of the ex-officio vendor stationed at the Bullion Exchange, Bombay, as also the sale proceeds for the day shall be placed every evening after the day's work is over in the safe provided for the purpose in the vault of the Exchange. The key of the safe shall remain with the vendor.

29. In the morning of the following working day the vendor shall remit the cash collected on the previous working day to the Stamp Office, enclosed in a tin box provided for the purpose.

30. Enclosed with the cash there shall be—

(1) a chalan showing the amount remitted ;

(2) a prepared receipt for the amount for the signature of the Assistant Superintendent of Stamps ; and

(3) a report stating that the balance remaining on hand after the previous day's transactions were over, was counted and found to be correct.

31. The stock of stamps in the hands of the vendor at the Bullion Exchange shall be examined once every week by a clerk from the Stamp Office who shall report to the Assistant Superintendent of Stamps the result of the verification.

32. On the day of the weekly verification the vendor shall furnish the clerk a return showing the sales during the previous week and the balance of stamps in hand. This return shall be taken to the Stamp Office by the clerk and submitted to the Assistant Superintendent of Stamps with his own report.

33. The Assistant Superintendent of Stamps shall at least once every month visit the shop in the Bullion Exchange and verify the balance of stamps in the hands of the vendor.

PART III.

RULES FOR THE SALE OF STAMPS USED IN PAYMENT OF DUTY UNDER THE INDIAN STAMP ACT, 1899, AT THE BOMBAY STOCK EXCHANGE.

34. The following kinds of stamps shall be sold by ex-officio vendors at the Bombay Stock Exchange :—

(1) Adhesive Share Transfer ;

(2) Brokers' Note ;

(3) Agreement ;

(4) Foreign Bill ; and

(5) Insurance.

35. Stamps shall be sold from 10-45 a.m. to 3-30 p.m. on week days and from 10-45 a.m. to 1-30 p.m. on Saturdays.

36. The stock of stamps in charge of the vendors shall, when not required for sale, be placed in the Store-room of the Stamp Office.

37. After the day's transactions are over the balance in hand shall be counted. A report as to its correctness or otherwise shall be submitted to the Assistant Superintendent of Stamps in the evening.

38. The boxes containing the stock of stamps in the vendor's hands shall every evening be kept in the Store-room of the Stamp Office and taken out in the morning of the next working day. Before the boxes containing the balance of stamps in the hands of the vendors are placed in the store-room, the stamps shall be counted in the presence of the Assistant Superintendent of Stamps who shall initial the vendors' books in token of the correctness of the entries therein. The sale proceeds of the day's transaction shall be handed over to the Cashier of the Stamp Office the same evening with a chalan indicating the amount remitted.

39. The vendors shall submit to the Assistant Superintendent of Stamps during the first week of every month returns showing—

(1) the balance in hand on the last working day of the previous month,

(2) the stamps received on indents during the month,

(3) stamps sold during the month,

(4) the balance on the last working day of the month to which the return relates.

PART IV.

STAMPS USED IN PAYMENT OF FEES UNDER THE COURT FEES ACT, 1870.

Rules for the Sale of the Court-fee Stamps.

40. Court-fee stamps shall be sold at all Treasuries in the State of Bombay and by such persons as may be licensed to sell stamps by the Collector or other officer empowered by the State Government to grant licences. The Treasurer of each Treasury and any salaried persons as may be appointed by the State Government shall be ex-officio vendors of Court-fees stamps.

40A. Licensed vendors holding licences for sale of stamps outside the City of Bombay shall sell stamps between 10-45 a.m. and 4-45 p.m. on week days and between 10-45 a.m. and 2 p.m. on Saturdays :

Provided that the Collector may vary the above hours of sale in any particular case.

Provided further that licensed holders may not sell stamp on public holidays.

41. Ex-officio vendors shall not be required except in the City* of Bombay to sell Court-fee stamps of a lower value than 125 rupees each. Court-fee stamps of lower value shall be sold by the licensed vendors. Court-fee stamps of all denominations shall be sold at the General Stamp Office, Bombay, by one ex-officio vendor.

42. Court-fees stamps of lower value, from one anna to one rupee, shall be sold by the licensed vendors in Bombay.

No licensed vendor shall sell any impressed Court-fee stamps of the value of 125 rupees or upwards except under a licence granted to him in this behalf with the previous sanction of the State Government.

43. Every licence shall be revocable at any time by the State Government or by the authority granting it. Every licence shall specify the name of the licensee, the description of stamps which may be sold under the licence and the place of vend ; and it shall be signed by the authority granting it. The licence shall be in the form in Schedule F.

*44. Court-fee stamps shall be sold by ex-officio vendors to the public for cash or on presentation by the vendee of the receipted chalan from Reserve Bank of India or the Imperial Bank of India in those places where there is a branch of the Imperial Bank.

45. Licensed vendors of Court-fee stamps shall receive the following rates of discount :—

Kind of stamps.	Discount in the cities of Bombay, Poona and Ahmedabad.	Discount at other places.
	Per cent.	Per cent.
	Rs. a. p.	Rs. a. p.
On stamps of the value of Re. 1 or less ...	0 11 0	0 15 0
On stamps of the value of more than Re. 1 but less than Rs. 125 each	0 8 4	0 11 3

* Notn. No. 142/28, R. D., dated 15th December 1934.

46. Licensed vendors will be required to pay cash for Court-fee stamps purchased by them. No discount shall be given on account of the purchase by a vendor of any stamp of Rs. 125 or upwards in value.

Note.—The rule sanctioned by Government Resolution No. 6463, dated 5th September 1883, for regulating the sale of Impressed Court-fee stamps by licensed vendors does not require that a person who has to pay a court fee of Rs. 125 or upwards shall obtain all the Impressed stamps or labels necessary to represent the fee from an ex-officio vendor or from a stamp vendor holding a special license. And the rule is not transgressed if a person, in a transaction requiring a Court-fee stamp say of the value of Rs. 67-8-0 after having purchased an Impressed paper of the value of Rs. 60-0-0 (the highest suitable value at the time obtainable) from the local ex-officio vendor uses in order to make up the fee of Rs. 67-8-0 labels which he purchased either then expressly or at any previous time from a licensed stamp vendor. Nor can it be said that the licensed stamp vendor transgressed the rule if he sold labels to the person for Rs. 7-8-0 knowning that he intended to use them for the above purpose, because he was bound to enquire what purpose the labels were to be put to. The rule merely prohibits the sale, by a licensed stamp vendor, of any Impressed Court fee stamps of the value of Rs. 125 or upwards except under a special license.

(G. R., No. 2821, dated 14th April 1886.)

47. Every licensed vendor shall have at all times posted in a conspicuous position outside his place of vend, a signboard bearing the name of the vendor with the words "Licensed Vendor of Court-fee stamps" in English and in the vernacular of the District. He shall also have in the place of vend the Acts of the legislature and the schedules referring to the stamps sold by him, together with these rules in English and the said vernacular, so placed that they can readily be seen and read by purchasers.

48. (1) In case of Court-fee adhesive stamps every ex-officio or licensed vendor shall write with his own hand in the blank space provided for in the body of the stamp, the name of the purchaser, the date of sale and his signature.

Note.—The ex-officio vendors at the Courts of Small Causes, Bombay, are exempt from the obligation of endorsing the names of purchasers on Court fee adhesive stamps.

(2) In the case of Court-fee impressed stamp, every ex-officio or licensed vendor shall write on the back of every such stamp which he sells, the date of sale, the name of the purchaser, and the value of stamp in full words and his own ordinary signature.

(3) He shall at the same time make corresponding entries in respect of Court-fee adhesive and impressed stamp in a register to be kept by him in the form prescribed in rule 54. No such vendor shall knowingly make a false endorsement on the stamps sold or a false entry in his register.

49. Every licensed vendor of Court-fee stamps shall, without delay, deliver any stamps which he has in his possession for sale on demand by any person tendering the price thereof.

50. No ex-officio or licensed vendor shall sell any stamps the use of which has been ordered by a competent authority to be discontinued. On returning such stamps to the Depot within six months from the date of such order of discontinuance he shall be entitled to receive back the value thereof, less any discount which may have been allowed.

51. Every vendor shall keep and render such accounts as may be prescribed by the State Government and shall allow the Collector or any officer duly authorized by such Collector or by the State Government at any time to inspect such account and the register which he is required to keep under rule 48 and to examine the stock of stamps in his possession.

52. (1) Every vendor—

(*a*) shall on demand made at any time by the Collector or other officer duly authorised by the State Government, and

(*b*) may

(*i*) on application for leave to do so, or

(*ii*) on resigning his licence,

deliver up all stamps remaining in his possession.

(2) Payment of the value of stamps which have been paid for by a vendor and delivered up, shall be made subject to deductions as follows :—

(*a*) A deduction of one anna in the rupee or a fraction of a rupee of the full value of all stamps delivered up in the following circumstances, viz. :—

(*i*) on resignation by the vendor of his licence ;

(*ii*) on revocation of the licence for any fault on the part of the licensed vendor ;

(*iii*) on application by the licensed vendor for leave to return any stamps in his possession.

(*b*) a deduction only of the discount, if any, allowed on purchase by the vendor on stamps delivered up in the following circumstances :—

(*i*) on the expiration of the licence ;

(*ii*) on the revocation of the licence for any cause other than a fault on the part of the licensee ;

(*iii*) on the death of the licensed stamp vendor :

Provided that application for refund of the value of stamps delivered up under this rule shall ordinarily, be made within six months of the date of the resignation or death of the licensed vendor or the revocation of the licence but in special cases, the Collector or the Superintendent of Stamps, Bombay, may accept an application made within one year of such date.

Note.—Vide note under rule 23.

53. A licensed vendor shall be permitted to exchange any stamps which are in the opinion of the Collector or other officer duly authorised by the State Government in this behalf fit for use but for which there is no immediate demand, for other stamps of a like aggregate value.

†* * * * *

Note to rules 52 and 53.—No Court-fee adhesive stamp shall be received back into store, unless in cases where the value of each label is not less than Rs. 5, there are at least two such labels which have never been detached from each other, and in case where the value of each label is less than Rs. 5, unless there are at least four such labels which have never been detached from each other. Permission may be given to dispose of the detached labels on which no refund is admissible. This shall not be applicable to Court-fee stamps of Rs. 10 and Rs. 15 and Rs. 20 denomination.

54. The register required to be kept under rule 48 shall be in the form in Schedule G.

55. An ex-officio vendor of Court-fee stamps may be required to give security for the proper performance of his duties if it appears necessary to the head of the office in which the vend of stamps is to be conducted. The terms of the bond can be specially framed to meet the requirements of the case.

56. Court-fees stamps of one anna, two annas, and eight annas may be issued for sale to Revenue Officers when on tour. The stamps so issued should be considered as a portion of the stock of the Treasury (local or branch depot) from which they are taken and should be represented there by the receipt of the Revenue Officer until they are returned or accounted for.

† Notn. No. 142/28, R. D., dated 15th December 1934.

A separate receipt in the form in Schedule H should be filled in and signed for each denomination of stamps so issued to a Revenue Officer. The receipt on being received in the Treasury should be placed among the stock of stamps from which the supply acknowledged is withdrawn.

PART V.

Rules for the Sale of Court-fee Stamps at the High Court and the Court of Small Causes, Bombay.

57. Indents are to be submitted by the salaried vendors twice a week, *i.e.*, on every Wednesday and Saturday before 11-30 o'clock. The vendors shall arrange to keep a sufficient stock of stamps to meet the requirements of suitors, and indent only for such stamps as are usually used.

58. The stamps together with the daily cash collections, shall be kept in the safes for which a suitable place will be provided by the Court. The key of the safe shall be retained by the vendor himself.

59. The sale book shall be written up daily. It should be kept neat and free from erasures. Corrections, if any, may be made in red ink, and initialled by the vendor.

60. The cash collection shall be sent daily at 11 a.m. to the Stamp Office by the vendor's peon with a printed memorandum of the amount remitted, for which a receipt will be granted in a printed book.

61. The vendors shall examine the balance in hand at the end of the day and shall submit a report as to its correctness or otherwise to the Assistant Superintendent of Stamps at 11 a.m. on the following day.

62. A return of stamps sold, and the balance of stamps in hand, and cash, together with sale book, shall be produced at the Stamp Office, Bombay, by the vendors for verification once a week on days prescribed by the Assistant Superintendent of Stamps. The stamps will be examined either by the Assistant Superintendent or the Store-keeper, and correctness verified.

63. Stamps shall be sold for cash from 10-30 a.m. to 5 p.m. (S. T.).

64. The Assistant Superintendent of Stamps shall once a month visit both the Courts and take stock of stamps, and satisfy himself that the wants of the public are properly attended to.

PART VI.

Sale of Court-fee Stamps at the Courts of Presidency Magistrates in the City of Bombay.

65. The Superintendent of Stamps, Bombay, may permit one petition writer* attached to each of the following four Courts of the Presidency Magistrates in Bombay to sell Court-fee stamps of the value of one anna, two annas, eight annas and *one rupee and to receive a commission at the rate of Re. 0-11-0 per cent. on the value of the stamps purchased by them for sale to the public :—

(1) Chief Presidency Magistrate's Court.

(2) Presidency Magistrate's Court at Girgaum.

(3) Presidency Magistrate's Court at Mazagaon.

(4) Presidency Magistrate's Court at Dadar.

* G. R., R. D., No. 142/28, dated 28th June 1935.

PART VII.

SALE OF GENERAL AND COURT-FEE STAMPS BY POST OFFICE OFFICIALS.

66. Special licences may, at the discretion of the Collectors, be granted to sub-postmasters and branch postmasters at places other than the headquarters of districts or talukas, to sell General and Court-fee stamps subject in general to the same conditions and rules as are observed in the case of licensed vendors.

67. When a sub-postmaster or branch postmaster desires to sell General or Court-fee stamps, he should apply for the licence through his immediate superior, i.e. the Superintendent of Post Offices or a first class postmaster as the case may be, and when a licence is granted it should be sent to the applicant through the same channel.

68. Any licensed sub-postmaster or branch postmaster will receive without payment of ready money, an advance of stamps of the class which he is licensed to sell, of an aggregate value of one hundred rupees. Subsequently, a similar advance will be supplied if the licensee first pays into the Treasury, or accounts for the payment to the State Government, of any sum due by him on account of any previous advance. The sub-postmaster or branch postmaster receiving such advance shall give a receipt for the money value thereof, which receipt shall be renewed from year to year.

69. Advances will be made from the stock of stamps under double lock and will, therefore, be shown in the Treasury Officer's Store Register of Stamps.

70. The following rates of discount shall be allowed to licensed sub-postmasters or branch postmasters, on all stamps supplied to them for sale :—

I. GENERAL STAMPS.

(1) *Adhesive stamps.*

	Discount per cent. Rs. a. p.
On stamps not exceeding in value 8 annas each, in quantities of not less than Rs. 5 in amount	3 12
On stamps exceeding in value 8 annas each, but not exceeding in value Rs. 5, in quantities of not less than Rs. 50 in amount	1 14 0
On stamps exceeding in value Rs. 5 each, but not exceeding in value Rs. 50 each, in quantities of not less than Rs. 100 in amount	0 15 0

(2) *Impressed stamps.*

Stamps embossed or engraved on stamped paper (including such stamps—bearing the word "Hundi")	3 12 0

II. COURTFEE STAMPS.

On stamps of the value of Re. 1 or less	0 15 0
On stamps of the value of more than Re. 1, but less than Rs. 125 each	0 11 3

71. Sub-postmasters or branch postmasters will be licensed by their official designation.

72. Sub-postmasters or branch postmasters should be required to execute a security bond in the form given in Schedule E. The amount of the security shall be fixed in each case by the Collector or other authority who grants the licence, but, as stamps will ordinarily be supplied to the licensee on payment of ready money, the amount shall not be higher than the value of stamps advanced without payment.

73. When a sub-postmaster or branch postmaster proceeds on leave or is deputed or transferred, he should make over to his successor under receipt the stamps and cash, the total of which should be equal to the value of stamps advanced and the discount on the stamps unsold. The relieving officer if desirous of carrying on the sale of such stamps should be required to execute a bond in the manner laid down in rule 72 above.

74. When a sub-postmaster or branch postmaster ceases to be specially licensed or desires to discontinue the advance he shall refund the value entered in the receipt either in money or in stamps of the class which he is licensed to sell, and shall be granted a receipt for the same by the officer to whom the refund is made.

75. The stamps kept for sale and the collections realized therefrom shall on no account be placed with money belonging to the Post Office Department, but must always be kept apart. For this the sub-postmaster or branch postmaster should make his own arrangements.

76. The licensed sub-postmaster or branch postmaster shall not retain in his possession for more than seven days any endorsed stamp entered as sold in his register of which the vendee fails to take delivery. In the case of such failure, he shall on the expiry of seven days, forward the stamps to the Collector for cancellation and ask for refund of its value or sanction for the issue of another stamp in exchange therefor.

77. Stamps will be supplied to licensed sub-postmasters or branch postmasters (if the stamps cannot be sent through messengers), by means of insured parcels. If any such stamps are to be returned to the Treasurer, they should also be returned in an insured parcel and not through the head office. The charges for postage and insurance shall be borne by the Stamp Department.

78. All correspondence in connection with the purchase and sale of stamps should be sent in ordinary envelopes superscribed "On India Government Service". The cover should be despatched "Service unpaid", but duly franked in the manner prescribed in the Post Office Guide.

79. When a licensed sub-postmaster or branch postmaster desires to purchase a fresh supply of stamps, he may do so either from the District Treasury or from the nearest Taluka treasury. He must remit a sum equal to the value of stamps required *minus* the discount allowed to him by rule 70, to the treasury or sub-treasury. He must at the same time send an indent stating clearly the description of stamps required, their value and the total sum remitted.

80. The amount realised on stamps sold or that for which stamps are required should be remitted to the Treasury Officer through a messenger or by a postal money-order. The amount of discount recoverable on the value of the stamps sold should be deducted from the amount thus remitted.

81. The remittance of the value of stamps thus indented for may be made by insured parcel, or money-order or in any other manner at the option and risk of the sender.

82. On receipt by the Treasury or Sub-Treasury of an indent and remittance, the stamps indented for will be supplied from the outside stock of stamps in the hands of the *ex-officio* vendors, who will credit the value in his sale register of stamps in the same way as if the stamps had been purchased by an ordinary licence vendor. The stamps so supplied will be sent to the sub-postmaster or branch post master by insured parcel, unless the sub-postmaster or branch postmaster has by demand in writing requested that the stamps should be made over to the persons by whom the remittance is paid in.

83. Treasury Officers and Sub-Treasury Officers are responsible for seeing that the indents of sub-postmasters or branch postmasters are complied with without unnecessary delay.

84. Sub-postmasters or branch postmasters are not required to submit any periodical accounts of their sales and balances of stamps. The value of the stamps originally advanced to them will be shown in the monthly *plus* and *minus* memorandum (submitted to the Accountant General) as outstanding in their hands, and their subsequent cash purchases will be treated in the treasury accounts in the same way as sales of stamps to ordinary vendors.

85. The value of stamps outstanding against each sub-postmaster or branch postmaster should be noted in detail in the office copy of the *plus* and *minus* memorandum.

86. When a sub-postmaster or branch postmaster is transferred, and his successor is willing to continue to sell such stamps, he will endorse on the licence the name of his successor and the date of his making over charge of the licence to him and sign the endorsement. He will also send to the Collector a copy of the usual change report which bears the signature of both the relieved and relieving officer, and in which also the stamps and cash (if any) are fully detailed.

87. A note should be made on every licence granted to a post office of the value of the advance of stamps made to the sub-postmaster or branch postmaster, so that in case of a transfer the relieving officer may, on taking over the licence, be able to satisfy himself that he has received the full value of the advance either in stamps or cash, from the officer whom he relieves. The relieving officer will be presumed to have received the full value of the advance, unless he has taken over the licence under protest and at once reports to the Collector that he has not received the value of the advance in full.

88. The Postal Department shall intimate to every sub-postmaster or branch postmaster on transfer whether a licence has been granted to the office to which he is posted.

89. On the closing of a Post Office or if the relieving sub-postmaster or branch postmaster is not willing to sell stamps, the licence will lapse, and the value of the advance of stamps originally made to the office shall be refunded either in stamps or cash, the balance of stamps being returned to store and the cash credited into the treasury as sale proceeds of stamps. The Collector may make allowance in the case of unsold stamps remaining in the possession of the sub-postmaster or branch postmaster after the closing of the Post Office or on the refusal of his successor to sell stamps, in the same way as is made in the case of ordinary licensed vendors.

90. The Postal Department shall intimate to the Collector the intended closing of a Post Office which holds a licence.

91. Communications to sub-postmasters or branch postmasters regarding the sale of stamps should be sent to them direct and not through their official superiors.

92. Blank vend registers in the prescribed form will be supplied free of charge on application to the Collector. When the register is completely filled up, it should be delivered to the Collector or other officer deputed to receive the same.

SCHEDULE A.

(*See* Rule 9.)

FORM OF LICENCE.

"To (here enter the name of Licensee).

Licence No.

granted under the Indian Stamp Act, 1899.

Dated

You are hereby authorised to sell stamps of the following description (that is to say) (here insert description of stamps) at (here insert the number of the house and name of street, etc., at which the stamps are to be sold) in the (here enter place) subject to the provisions of the Indian Stamp Act, 1899 (II of 1899), and the rules made thereunder for the time being in force.

(Signed) .....

Collector.

(or other officer empowered under rule 7)."

SCHEDULE B.

(*See* Rule 11.)

RATES OF DISCOUNT TO BE ALLOWED TO LICENSED VENDORS.

Kind of stamp.	Discount in the Cities of Poona and Ahmedabad.	Discount at other places.	
		Where stamps are sold by ex-officio vendors.	Where stamps are not sold by ex-officio vendors.
	Per cent.	Per cent.	Per cent.
	2	3	4
GENERAL STAMPS.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Adhesive Stamps.			
On stamps not exceeding in value 8 annas each, in quantities of not less than Rs. 5 in amount.	2 1 4	2 13 0	3 12 0
On stamps exceeding in value 8 annas each, but not exceeding in value Rs. 5 each, in quantities of not less than Rs. 50 in amount.	1 0 8	1 6 6	1 14 0
On stamps exceeding in value Rs. 5 each, but not exceeding in value Rs. 50 each, in quantities of not less than Rs. 100 in amount.	0 11 0	0 15 0	0 15 0
Impressed Stamps.			
On stamps embossed or engraved on stamped paper including such stamps bearing the word "Hundi".	2 1 4	2 13 0	3 12 0

SCHEDULE C.

(*See* Rule 13.)

FORM OF REGISTER.

Date.	Serial No.	Description of stamps.	Value of stamps.	Name of purchaser.	Residence of purchaser.	Signature or left thumb mark of the purchaser or his agent.

SCHEDULE D.

(*See* Rule 15.)

Instructions to vendors in connection with the taking of the thumb impressions of purchasers of stamped papers.

1. Every purchaser of stamp embossed or engraved on stamped paper should be invited to affix if he is a literate person his signature and if he is an illiterate person the rolled impression of the ball of his left thumb on the stamp itself below the vendor's endorsement of the sale, in the case of Hundi stamped paper, on the reverse of the top and in the case of other stamps, on the face of the stamp and also opposite the sale entry in the Vendor's sale register.

Note.—Pardanashin ladies also should in all cases be invited to affix the impression of their thumb mark.

2. If an illiterate purchaser has lost his left thumb or if his left thumb is so deformed or diseased that he cannot use it the impression of the ball of his right thumb or of any finger may be taken instead. In such cases a note should be made below the impression stating which finger of the left hand, or thumb or finger of the right hand, has been used in making it and explaining why the impression of the left thumb was not taken. The fingers of the hand should be described (commencing with that next the thumb) as the first or forefinger, the second or middle finger, the third or ring finger, and the forth or little finger.

3. In the case of the illiterate purchasers at the Bombay Stamp Office, when such purchaser is recognised as a representative of, or is a peon, bringing a written order from, a public body or known firm, it will be sufficient if the representative's or peon's thumb mark is taken in the register and it will not be necessary to take it on the stamps. When such purchaser is not so known his impression should be taken both in the register and on the stamp. This rule will apply to such head-quarter stations in the State of Bombay as Government may from time to time direct.

4. Ex-officio vendors will be supplied by the Stationery Department on indent with one or two tin plates, a roller and printing ink. A drop or two of printing ink should be put on the plate and by means of the roller and with the aid of a drop or two of kerosene oil it should be spread over the plate evenly. The layer of ink should not be so thick as not to allow the colour of the plate to show through it. The purchaser's left hand should be taken and the ball of the thumb after being wiped should be laid on the ink plate and rolled from side to side (not rubbed) and pressed gently but firmly with the operator's own hand until sufficiently inked, and the inked thumb should then be placed and lightly and carefully rolled on the paper on which the impression is to be taken in such a way that the pattern of the whole ball of the thumb from side to side is clearly impressed on it. The thumb should be inked afresh for each impression. It must be specially borne in mind that any reverse movement either at the time of applying or removing the thumb will cause a smudge and spoil the impression.

5. The affixing of a thumb impression should be carried out under the immediate personal supervision of the vendor, who should affix his initials against each impression.

6. The roller must, when not in use, be hung up by the handle, the barrel not touching anything and kept in cool place. In the morning following the day on which the roller has been used it should be cleaned by being first washed in water with washing soda dissolved in the latter and finally by being washed in water alone.

SCHEDULE E.

(*See* Rules 21 and 72.)

Know all men by these presents that we A. B., residents of and C. D., residents of , and E. F., residents of , are jointly and severally held and firmly bound unto the Governor of Bombay (hereinafter referred to as the "Government") in the sum of Rs. of good and lawful money current in Bombay, to be paid to the Government or its certain attorney, agents, successors or assigns, for which payment well and truly to be made we jointly and severally bind ourselves and each of us, and our respective heirs, executors, administrators, and representatives, by these presents. Sealed with our respective seals.

Dated this day of in the year of Christ One Thousand Nine Hundred and

Whereas according to the provisions of the rules in this behalf framed under section 74 of the Indian Stamp Act, 1899; the above bounden A. B., has been duly appointed to vend at in the certain stamps on the part of the State Government, and whereas the above bounden C. D. and E. F. have agreed to join with the said A. B. in the above written bond or obligation, subject to the conditions hereunder written as the surety or sureties of the said A. B. for his strict observance, for and during all the time that he the said A. B. has been or shall continue to be such vendor of stamps, of the duties of his said office, and of all and every the rules authorised by or referred to in the said Act to be observed by all vendors of stamps according to the true intent and meaning of the

said rules, and every of them; and also for his the said A. B.'s strict observance, for and during all the time that he shall continue to be such vendor of stamps, of such future acts, with such penalty, and after such form as may be required by the Collector of . Now the condition of the above written bond or obligation is such, that if the above bounden A. B. has, for and during all the time that he the said A. B. has been such vendor of stamps as aforesaid, well, truly, faithfully and diligently done, executed and performed, and do and shall, for and during all the time that he the said A. B. shall continue vendor of stamps, well, truly, faithfully and diligently do, execute and perform all and every the duties belonging to the said office of vendor of stamps, and has faithfully, justly and exactly observed, performed, fulfilled and kept, and shall faithfully, justly and exactly observe, perform, fulfil, and keep all and every the rules mentioned or referred to in the said Act to be observed by all vendors of stamps according to the true intent and meaning of the said rules, and every of them; and also if the said A. B. shall well and truly observe, perform, fulfil, and keep such future acts, with such penalty and after such form as may be required by such Collector of according to the true intent and meaning of the said last mentioned Act; and if the said A. B., his heirs, executors or administrators shall indemnify and keep and save harmless the Government, its successors and assigns of and from all loss and losses, damage and damages which has or have happened or accrued to, or been sustained by it, the Government, or which may or shall happen or accrue to, or be at any time or times sustained by it the Government, its successors or assigns by, from or through, or by the means of the neglect, default, insolvency or misconduct of him the said A. B. his executors or administrators or agents or his or their executors or administrators, not fully accounting for and paying to the Government, its successors or assigns, what may be justly due and owing to it by the said A. B. as vendor of stamps as aforesaid, or through or by means of the neglect, misconduct, omission or insolvency of the said A. B., as such vendor of stamps, as aforesaid; and also shall well and truly pay or cause to be paid into the hands of the Collector of for the time being, or to such other officer or person as the State Government shall from time to time direct or appoint any penalties, forfeitures, dues or other sums of money which now have been, or shall, or may be at any time hereafter incurred, or any penalties which may become payable by the said A. B., as such vendor of stamps, under or by virtue or by reason of the rules, or by any of them, or by any such future Rule or Act, Rules or Acts as shall hereafter be in that behalf passed in due form of law, relating to the said duties of vendors of stamps when and so often as all or any such penalties, forfeitures, dues and other sum or sums of money shall be so incurred or become payable by the said A. B. then this obligation to be void and of no effect, but otherwise to be and remain in full force and virtue.

Signed, sealed and
delivered at

In our presence (Signed) A. B.

C. D.

E. F.

SCHEDULE F.

(*See* Rule 43.)

No.

To (Date)

LICENCE.

You are hereby authorised to sell Court-fee stamps of the following descriptions (that is to say) (here insert descirption of stamps), at (here insert the number of the house and the name of the street or court, or district, or locality, and the name of the Collectorate wherein the stamps are to be sold), according to rules made under section 34 of Act VII of 1870.

(Signature of the officer granting the licence.)

Note.—This licence is revocable at any time by the State Government or by the officer granting it.

SCHEDULE G.

(*See* Rule 54.)

FORM OF REGISTER.

Date.	Description of stamps.	Value of stamps.	Name of purchaser.	Residence of purchaser.

SCHEDULE H.

(*See* Rule 56.)

FORM OF RECEIPT.

Receipt for Stamps issued to Revenue Officer.

Received from the Treasury Officer the undermentioned supply of stamps under rule 56 :—

Number.	Description.	Denomination value.

Dated 19

Signature and designation of Receiving Officer.

(*Vide* G. R., R. D., No. 142/28, dated 10th May 1934.)

S. 35 **G. N., R. D., No. 590, dated 16th Sept. 1921 (B. G., Pt. I, p. 2271).**

Amended by G. N., R. D., No. 7434/24, dated 19th March 1931.
Amended by G. N., R. D., No. 7434/24, dated 14th July 1932.
Amended by G. N., R. D., No. 7434/24, dated 29th May 1933.
Amended by G. N., R. D., No. 7434/24, dated 26th January 1934.
Amended by G. N., R. D., No. 7434/24, dated 22nd May 1934.
Amended by G. N., R. D., No. 2521/E/33, dated 20th November 1936.
Amended by G. N., R. D., No. 7434/24, dated, 12th April 1937.
Amended by G. N., R. D., No. 4298/33 (a), dated 24th April 1939.
Amended by G. N., R. D., No. 6693/45, dated 15th May 1948.
Amended by G. N., R. D., No. 1589/45, dated 15th June 1949.
Amended by G. N., R. D., No. 1589/45, dated 26th May 1950.

In exercise of the powers conferred by section 35 of the Court Fees Act, 1870 (VII of 1870), as amended by Act XXXVIII of 1920, and in supersession of so much of all previous notifications under that section issued by the Governor General in Council as relates to the reduction or remission of all or any of the fees mentioned in the First and Second Schedules to the said Act in the territories under the administration of the Government of Bombay, the Governor in Council is pleased to make the following reductions and remissions of the fees mentioned in the First and Second Schedules to the said Act, namely :—

(1) to remit the fees chargeable on applications presented to a Collector for refund of the amount paid to the State Government* for stamps which have become spoiled or unfit for use or are no longer required for use and on applications for renewal of *stamps which have become spoiled or unfit for use ;

*(2) to remit the fees chargeable on applications in writing, relating exclusively to the purchase of salt which is the property of Government.

(3) to direct that, when a plaint disclosing a reasonable case on the merits is presented to any Civil or Revenue Court in such a form that the presiding Judge or officer, without summoning the defendant, rejects it not for any substantial defect but on account of an entirely technical error in form only, and so as to leave the plaintiff free to prosecute precisely the same case in another form against the same defendant or defendants, the value of the stamp on the plaint shall be refunded on presentation of an application to the Collector of the district in which the Court is situated together with a certificate from the Judge or officer who rejected the plaint that it was rejected under the circumstances above described, and that the value of the stamp should, in his opinion, be refunded ;

(4) to remit the fees chargeable on—

(*a*) copies of village settlement-records furnished to land-holders and cultivators during the currency or at the termination of settlement operations ;

(*b*) lists of fields extracted from village settlement-records for the purpose of being filed with petitions of plaint in Settlement Courts :

Provided that nothing in this clause shall apply to copies of judicial proceedings, or to copies of village settlement-records (other than lists of fields) extracted as aforesaid, which may be filed in any Court or office ;

* Notification No. 7434/24, R. D., dated 22nd May 1934.

(5) to direct that the fee chargeable on appeals from orders under section 47 of the Code of Civil Procedure, 1908 (V of 1908), shall be limited to the amounts chargeable under article 11 of the Second Schedule ;

(6) to remit the fees chargeable on security-bonds for the keeping of the peace by, or good behaviour of, persons other than the executants ;

*(6-*a*) to remit the fees chargeable under Article 6 of Second Schedule on security bonds hypothecating property and executed in favour of a Court for the due discharge of a contingent liability ;

(7) to remit the fees chargeable under Articles 6, 7 and 9 of the First Schedule on copies furnished by Civil or Criminal Courts or Revenue Courts or offices for the private use of persons applying for them : Provided that nothing in this clause shall apply to copies when filed, exhibited or recorded in any Court of Justice or received by any public officer ;

(8) to remit the fees chargeable, under paragraph 4 of clause (*a*) and paragraph 2 of clause (*b*) of Article 1 of the Second Schedule, on applications for orders for the payment of deposits in cases in which the deposit does not exceed Rs. 25 in amount :

Provided that the application is made within three months of the date on which the deposit first became payable to the party making the application ;

(9) to remit the fees payable under Article I in Schedule II—

(*i*) in respect of all applications to any Government Officer made by members of backward tribes, specified in Part II of the Thirteenth Schedule annexed to the Government of India (Provincial Legislative Assemblies) Order, 1936 (hereinafter referred to as the said backward tribes) living in the Scheduled areas in the State of Bombay ;

(*ii*) in respect of applications for leave to occupy, under direct engagement with the State Government, land measuring 5 acres or less, of which the revenue is settled but not permanently—

(*a*) made by members of the said backward tribes living anywhere in the State of Bombay ;

(*b*) made by members of all backward classes living in " the Districts of Nasik, East Khandesh, West Khandesh, Kanara and Dangs and in the Scheduled Areas situate in the Districts of Thana, Surat, Broach, Baroda, Panchmahals and Sabar Kantha ".

Explanation.—For the purposes of this clause, the Scheduled Areas in the State of Bombay means the areas declared to be the Scheduled Areas within the State of Bombay, under the Scheduled Areas (Part A States) Order, 1950.

(10) to remit the fee chargeable on application for loans under the Land Improvement Loans Act, 1883 (XIX of 1883), or the Agriculturists' Loans Act, 1884 (XII of 1884) ;

(11) to remit the fee chargeable on an application made by a person to the Collector under sub-section (2) of section 42 of the Indian Stamp Act, 1899 (II of 1899), for the return to that person, or to the Registration officer who impounded it, of a document impounded and sent to the Collector by a Registration officer ;

* Notn. No. 2521-E/33, R. D., dated 20th November 1936, published in *B. G.*, Pt. IV-A, of 26th November 1936.

(12) to remit the fees chargeable on the following documents, namely :—

(*a*) copy of a charge framed under section 210 of the Code of Criminal Procedure, 1898 (V of 1898), or of a translation thereof, when the copy is given to an accused person ;

(*b*) copy of the evidence of supplementary witnesses after commitment when the copy is given under section 219 of the said Code to an accused person ;

(*c*) copy or translation of a judgment in a case other than a summons case, and copy of the heads of the Judge's charge to the jury, when the copy or translation is given under section 371 of the said Code to an accused person ;

(*d*) copy or translation of the judgment in a summons case, when the accused person to whom the copy or translation is given under section 371 of the said Code is in jail ;

(*e*) copy of an order of maintenance, when the copy is given under section 490 of the said Code to the person in whose favour the order is made, or to his guardian, if any, or to the person to whom the allowance is to be paid ;

(*f*) copy furnished to any person affected by a judgment or order passed by a Criminal Court, of the Judge's charge to the jury or of any order, deposition or other part of the record, when the copy is not a copy which may be granted under any of the preceding sub-clauses without the payment of a fee, but is a copy which on its being applied for under section 548 of the said Code, the Judge or Magistrate, for some special reason to be recorded by him on the copy, thinks fit to furnish without such payment ;

(*g*) copies of all documents furnished under the orders of any Court of Magistrate to any Government Advocate or Pleader or other person specially empowered in that behalf for the purpose of conducting any trial or investigation on the part of the Government before any Criminal Court ;

(*h*) copies of all documents which any such Advocate, Pleader or other person is required to take in connection with any such trial or investigation, for the use of any Court or Magistrate, or may consider necessary for the purpose of advising the Government in connection with any criminal proceedings ;

(*i*) copies of judgments or depositions required by officers of the Police Department in the course of their duties ;

(13) to remit the fee chargeable on an application to a Collector, with respect either to liability to assessment or to the amount or rate of an assessment or for a refund of income-tax under the Indian Income-tax Act, 1918 (VII of 1918) ;

(14) to remit the fee chargeable on an application presented by any person for the return of a document filed by him in any Court or public office ;

(15) to direct that, when a part of an estate paying annual revenue to the State Government under a settlement which is not permanent is recorded in the Collector's register as separately assessed with such revenue, the value of the subject-matter of a suit for the possession of, or to enforce a right of pre-emption in respect of, a fractional share of that part shall, for the purposes of the computation of the amount of the fee chargeable in the suit, be deemed not to exceed five times such portion of the revenue separately assessed on that part as may be rateably payable in respect of the share ;

(16) to direct that, if the amount of the fee chargeable in any case involves a fraction of an anna, the fraction shall be remitted, except where otherwise expressly provided by this notification ;

(17) to remit the fee chargeable on an application for the grant of a licence for the vend of stamp ;

(18) to direct that no Court-fee shall be charged on an application for the repayment of a fine or of any portion of a fine the refund of which has been ordered by competent authority ;

(19) to remit the fees chargeable on applications for copies of documents detailed in clauses 4 and 13 *supra* ;

(20) to remit the duty chargeable in respect of Indian Probates, Letters of Administration or Succession Certificates on the share or other interest of a deceased member of a company formed under the Indian Companies Act, 1913 (VII of 1913), provided that the said share or interest was registered in a branch register in the United Kingdom under the Indian Companies (Branch Registers) Act, 1900 (IV of 1900), and that such member was at the date of his decease domiciled elsewhere than in India ;

(21) to remit the fees chargeable on applications presented to officers of land revenue for the suspension or remission of revenue on the ground that a crop has not been sown or has failed ;

(22) to remit the fee chargeable on applications and petitions presented to a Collector or any Revenue officer having jurisdiction equal or subordinate to a Collector for advice or assistance from the Agricultural Department of the State ;

(23) (*a*) to remit all fees payable under Schedule II upon applications for the grant or renewal of licences or duplicates under the Indian Arms Rules, 1924, in respect of which a fee is payable under those Rules ; and

(*b*) to reduce to two annas all fees exceeding two annas payable under Schedule II, upon other applications relating to licences or duplicates granted or renewed under the said rules ;

(24) to remit the fees chargeable on applications for the grant of licences of the nature mentioned in items 8 and 9 of Schedule II appended to the Indian Explosives Rules, 1914, to possess gun powder, other explosives or detonators required *bona fide* for blasting purposes ;

(25) to remit the fees on the property of (*i*) any person subject to the Naval Discipline Act (29 and 30 Vict. C. 109), the Army Act (44 and 45 Vict. C. 58), the Air Force Act (7 and 8 Geo. 5-C. 51) or the Indian Army Act, 1911 (VII of 1911), who is killed or dies from wounds inflicted, accidents occurring or disease contracted while on active service or on service which is of a warlike nature or involving the same risk as active service and (*ii*) any person being a Government Officer, civil or military, who dies from wounds inflicted while in actual performance of his official duties or in consequence of those duties ;—

(*a*) where the amount of or value of property in respect of which the grant of probate or letters of administration is made or which is specified in the certificate under Part X of the Succession Certificate Act, 1925, or in the certificate under Bombay Regulation No. 8 of 1827, does not exceed Rs. 50,000 to remit the whole of the fees leviable in respect of that property ;

(*b*) where the said amount or value exceeds Rs. 50,000 to remit the whole of the said fees in respect of the first Rs. 50,000 ;

(*c*) where any property passes more than once in consequence of such deaths to remit, in the case of second and subsequent successions, the whole of the said fees irrespective of the value or amount of such property ; and

(*d*) to remit the fees chargeable on applications for mutations of names in respect of the property of persons mentioned in clauses (*i*) and (*ii*) above ;

(26) to remit the fees chargeable on applications presented to officers of Land Revenue for the suspension or remission of loans under the Land Improvement Loans Act, 1883 (XIX of 1883), or the Agriculturists' Loans Act, 1884 (XII of 1884) ;

(27) to remit the fees chargeable on applications for the grant of licences issued in accordance with the provisions of any rule made under section 9 of the Indian Petroleum Act, 1899 (VIII of 1899), for the possession of dangerous petroleum for use on motor vehicles and for its transport thereon for the purpose of use therein ;

(28) [*Deleted.*]

(29) to remit the fees chargeable under the Second Schedule on agreements required by rules 37, 43 and 52 of the Land Revenue Rules, 1921 ;

(30) to reduce to a uniform rate of four annas per copy the fee chargeable under Article 7 of the First Schedule on copies of decrees or orders having the force of a decree issued by Mamlatdars under the Mamlatdars' Courts Act, 1906 (Bom. II of 1906) ;

(31) to remit the fees chargeable in respect of the documents specified in the First or Second Schedule in the case of suits instituted before village Munsifs under Chapter V of the Dekhkan Agriculturists' Relief Act, 1879 (XVII of 1879) ;

(32) to remit the fees chargeable on copies of documents furnished by a Court of Session or the High Court, to a pleader appointed by the Court to defend a person accused of murder ;

(33) to remit the fees chargeable under Article 1, clauses (*b*) and (*c*) of Schedule II on applications made to a Collector, or other Revenue officer, or to any Chief Controlling Revenue or Executive Authority, for permission to cut and remove jungle-wood for fuel, or thorns for fencing, from lands which are unalienated and unoccupied within the meaning of the Bombay Land Revenue Code, 1879 ;

(34) to remit the fees chargeable on certified copies on applications for certified copies of entries in record of rights maintained under the Bombay Land Revenue Code, 1879 (Bom. V of 1879), and on applications for such copies when required for filing in Court under section 135-H of the Act ;

(35) to remit the fees chargeable on certified copies of extracts from entries in records of rights maintained under the Bombay Land Revenue Code, 1879 (Bom. V of 1879), when such copies are attached to applications for the execution of Civil Court decrees ;

(36) to remit the fees chargeable (*i*) on applications made to the excise officer in-charge of the distillery or warehouse for the issue of permit for the transport of country spirits and (*ii*) on applications made by the licensees of intoxicating drugs shops for transport permits of duty paid drugs ;

(37) to remit the fees chargeable on applications made by the licensees of opium shops or by farmers of the monopoly districts for transport permits ;

(38) to remit the fees chargeable on applications for the grant of licences to tap toddy trees for domestic consumption in the Panch Mahals District;

(39) to remit the fees chargeable on applications made to village officers for copies of entries in the record of rights registers under section 135-K of the Bombay Land Revenue Code, 1879 (Bom. V of 1879);

(40) to remit the fees payable upon applications made to the Collector for (*i*) cutting trees or (*ii*) usufruct of trees or (*iii*) permission to plant roadside trees,* and trees in open village sites or unoccupied lands vesting in Government.

(41) To reduce to two annas the fee exceeding two annas chargeable under Schedule II on (*a*) an application for the grant or renewal of a licence and (*b*) any other miscellaneous application made under the Bombay (District) Tobacco Act, 1933 (Bom. II of 1933), or the rules made thereunder. (G. R., R. D., No. 7434/24, dated 26th January 1934.)

G. N., R. D., No. 1424-E/28, dated 19th October 1928 (B. G., Pt. I, p. 2271). **S. 35**

In exercise of the power conferred by section 35 of the Court-fees Act, 1870 (VII of 1870), the Governor in Council is pleased to remit the fees chargeable under the said Act on applications made by Consular Officers in pursuance of their official functions to Custom's officers.

G. N., R. D., No. 7434-E/24, dated 17th December 1935 (B. G., Pt. IV, p. 1219). **S. 35**

In exercise of the powers conferred by section 35 of the Court-fees Act, 1870 (VII of 1870), in its application to the Province of Bombay, the Government of Bombay is pleased to remit the fees chargeable under the said Act on applications for passports and pilgrim passes.

G. N., R. D., No. L.C. 5488, dated 13th December 1937 (B. G., Pt. IV-A, p. 1698). **S. 35**

In exercise of the powers conferred by section 35 of the Court-fees Act, 1870 (VII of 1870), in its application to the Province of Bombay and in supersession of Government Notification in the Revenue Department, No. L. C. 5488, dated 11th November 1936, the Government of Bombay is pleased to remit the fee payable on all applications or petitions of the nature of reminders under Article I of Schedule II to the said Act.

G. N., R. D., No. A-590, dated 15th July 1938 (B. G., Pt. IV-A, p. 1312). **S. 35**

In exercise of the powers conferred by section 35 of the Court-fees Act, 1870 (VII of 1870), the Government of Bombay is pleased to remit in the State of Bombay the fees chargeable under the said Act in respect of copies of the reasons recorded by a Mamlatdar under section 19 (*3*) or 20 of the Mamlatdar's Courts Act, 1906 (Bom. II of 1906).

* Notn. No. 7434-E/24, R. D., 16th August 1930, as amended by notn. No. 7434/24, R. D., 17th July 1936

S. 35 **G. N., R. D., No. 7434/24, dated 13th October 1938 (B. G., Pt. IV-A, p. 1707).**

Amended by G. N., R. D., No. 375/33, dated 18th April 1939..

In exercise of the powers conferred by section 35 of the Court-fees Act, 1870 (VII of 1870), in its application to the Province of Bombay, the Government of Bombay is pleased to remit the fees chargeable under Article I of Schedule II to the said Act in respect of application to officers of the Excise Department for permission to buy dangerous drugs as defined in clause (*h*) of section 2 of the Dangerous Drugs Act, 1930 (II of 1930), for dispensary use.

S. 35 **G. N., R. D., No. 7434/24, dated 13th October 1938 (B. G., Pt. IV-A, p. 1707).**

In exercise of the powers conferred by section 35 of the Court Fees Act, 1870 (VII of 1870), in its application to the Province of Bombay the Government of Bomoay is pleased to remit the fees chargeable under Article 1 of the Schedule II to the said Act in respect of application to Officers of the Excise Department for permission to buy Tinct. Opii for dispensary use.

S. 35 **G. N., R. D., No. 803/39, dated 30th June 1939 (B. G., Pt. IV-A, p. 1124).**

In exercise of the powers conferred by section 35 of the Court-fees Act, 1870 (VII of 1870), in its application to the Province of Bombay, the Government of Bombay is pleased to remit in the State of Bombay the fee payable under Article I of Schedule II annexed to the said Act, in respect of applications or petitions bringing to the notice of officers serving under the Government of Bombay complaints affecting the general public or relating to matters of general interest.

S. 35 **G. N., R. D., No. 7434/24, dated 17th July 1939 (B. G., Pt. IV-A, p. 1160).**

In exercise of the powers conferred by section 35 of the Court-fees Act, 1870 (VII of 1870), the Government of Bombay is pleased to remit in the whole of the State of Bombay the fee payable under Article I (*b*) in Schedule II to the said Act on all applications submitted under rule 3 of the Bombay Manufactured Cloth Sales Tax (Licensing Provisions) Rules, 1939.

S. 35 **G. N., R. D., No. 7434/24, dated 31st August 1939 (B. G., Pt. IV-A, p. 1701).**

In exercise of the powers conferred by section 35 of the Court-fees Act, 1870 (VII of 1870), the Government of Bombay is pleased to remit in the whole of the State of Bombay the fee payable under Article 1 (*b*) in Schedule II to the said Act on all applications submitted under rule 3 of the Bombay Motor Spirit Sale Tax Rules, 1939.

S. 35 **G. N., H. D., No. 3411/4, dated 15th October 1940 (B. G., Pt. IV-A, p. 1014).**

Amended by G. N., H. D., No. 3411/4, dated 4th December 1940.

In exercise of the powers conferred by section 35 of the Court-fees Act, 1870 (VII of 1870), in its application to the Province of Bombay, and in supersession of the Government Notifications mentioned in the margin, the Government of Bombay is pleased to make in the State of Bombay, the remissions hereinafter set forth in the fees leviable under Articles 11, 12 and 12A of the First Schedule and

(1) Government Notification, Home Department, No. 8181, dated the 20th October 1928, as amended by Government Notification, Home Department, No. 8181, dated the 14th April 1931; and

(2) Government Notification, Home Department, No 3411/4, dated the 10th June 1940.

Article 1 of the Second Schedule, annexed to the said Act, on the property of—

(*i*) any person subject to military law either under the (British) Naval Discipline Act, the Indian Navy (Discipline) Act, 1934 (XXXIV of 1934), the (British) Army Act, the (British) Air Force Act, the Indian Army Act, 1911 (VIII of 1911), or the Indian Air Force Act, 1932 (XIV of 1932), who is killed, or dies from wounds inflicted, accident occurring, or disease contracted while on active service against an enemy, or on service which is of a warlike nature, or which in the opinion of the Government of Bombay otherwise involves the same risks as active service, and

(*ii*) any person, being a Government servant, who dies from wounds or injuries inflicted while in actual performance of his official duties or in consequence of those duties.

REMISSIONS.

(*a*) where the amount or value of the property in respect of which the grant of Probate or Letters of Administration with or without will annexed, is made or which is specified in a certificate issued under Part X of the Indian Succession Act, 1925 (XXXIX of 1925), or in a certificate issued under Bombay Regulation No. VIII of 1827, does not exceed Rs. 50,000, the whole of the fees leviable in respect of that property shall be remitted;

(*b*) where the said amount or value exceeds Rs. 50,000, the whole of the fees leviable in respect of the first Rs. 50,000, shall be remitted;

(*c*) where any property passes more than once in consequence of such deaths the whole of the fees leviable in the case of second and subsequent successions shall be remitted irrespective of the value or amount of such property; and

(*d*) the whole of the fees chargeable on applications for mutations of names in respect of the property of persons mentioned in clauses (*i*) and (*ii*) above.

G. N., R. D., No. 3791/33, dated 13th July 1942. S. 35

In exercise of the powers conferred by section 35 of the Court-fees Act, 1870 (VII of 1870), the Government of Bombay is pleased to remit the fee payable under Article 1 in Schedule I annexed to the said Act read with sub-section (*2*) of section 18 of the Bombay Agricultural Debtors Relief Act, 1939 (Bom. XXVIII of 1939), in respect of an application made under sub-section (*1*) of section 17 of the last mentioned Act, by a debtor who is a member of any backward tribe specified in Part II of the Thirteenth Schedule annexed to the Government of India (Provincial Legislative Assemblies) Order, 1936, in the following areas, namely :—

1. Dohad taluka and Jhalod mahal of the Broach and Panch Mahals districts;
2. Bulsar taluka and Pardi mahal of the Surat district;
3. Dahanu and Shahapur talukas of the Thana district and
4. Nandurbar taluka and Nawapur peta of the West Khandesh district.

G. N., R. D., No. 803/39, dated 29th January 1943 (B. G., Pt. I, p. 258). S. 35

In exercise of the powers conferred by section 35 of the Court Fees Act, 1870 (VII of 1870), the Government of Bombay is pleased to remit the fee payable under the said Act in respect of an application or petition presented to any District Magistrate in the State of Bombay for permit to export foodstuffs.

S. 35 **G. N., H. D., No. 6448/4, dated 3rd November 1943.**

In exercise of the powers conferred by section 35 of the Court-fees Act, 1870 (VII of 1870), the Government of Bombay is pleased to remit in the State of Bombay the whole of the fees leviable under Articles 11, 12 and 12 (A) of the First Schedule to the said Act, on the amount of deposit in a Government Savings Bank belonging to the estate of a deceased depositor, in respect of which the grant of probate or letters of administration, with or without will annexed is made or which is specified in a certificate issued under Part X of the Indian Succession Act, 1925 (XXXIX of 1925), or in a certificate issued under Bombay Regulation No. VIII of 1827, if such amount exceeds Rs. 3,000 but does not exceed Rs. 5,000.

S. 35 **G. N., R. D., No. 803/39, dated 7th February 1945.**

In exercise of the powers conferred by section 35 of the Court-fees Act, 1870 (VII of 1870), the Government of Bombay is pleased to remit the fee payable under the said Act, in respect of an application or petition presented to any District Magistrate in the State of Bombay for a written permit required for erecting, re-erecting, constructing or altering any building under the Bombay (Districts) Building (Control of Construction) Order, 1944, published in Government Notification in the Home Department (Political—A.R.P.), No. 388-C, dated 4th May 1944.

S. 35 **G. N., R. D., No. 585/45, dated 9th August 1945.**

In exercise of the powers conferred by section 35 of the Court-fees Act, 1870 (VII of 1870), the Government of Bombay is pleased to remit the fee payable under Article I in Schedule I annexed to the said Act read with sub-section (*2*) of section 18 of the Bombay Agricultural Debtors Relief Act, 1939 (Bom. XXVIII of 1939), in respect of an application made under sub-section (*1*) of section 17 of the last mentioned Act, by a debtor who is a member of any backward tribe specified in Part II of the Thirteenth Schedule annexed to the Government of India (Provincial Legislative Assemblies) Order, 1936, in the following areas, namely :—

1. Umbergaon taluka and Mokhada petha of the Thana district ;
2. Shahada and Taloda talukas of the West Khandesh district ;
3. The Satpura Hills Reserved Forest Area in the Chopda, Yaval and Raver talukas of the East Khandesh district ; and
4. Kalwan taluka and Peint petha of the Nasik District.

S. 35 **G. N., R. D., No. 585/45, dated 10th June 1946.**

In exercise of the powers conferred by section 35 of the Court-fees Act, 1870 (VII of 1870), the Government of Bombay is pleased to remit the fee payable under Article I in Schedule I annexed to the said Act read with sub-section (*2*) of section 18 of the Bombay Agricultural Debtors Relief Act, 1939 (Bom. XXVIII of 1939), in respect of an application made under sub-section (*1*) of section 17 of the last mentioned Act, by a debtor who is a member of any backward tribe specified in Part II of the Thirteenth Schedule annexed to the Government of India (Provincial Legislative Assemblies) Order, 1936, in Sakri taluka, West Khandesh district, with effect from 1st November 1945.

2. Government is also pleased to direct that the remission of court fees granted in Government Notification, No. 585/45, dated 9th August 1945, should take effect from 1st May 1945.

G. N., R. D., No. 3436/45, dated 8th March 1947. S. 85

In exercise of the powers conferred by section 35 of the Court-fees Act, 1870 (VII of 1870), the Government of Bombay is pleased to reduce the fee payable under Article I in Schedule I annexed to the said Act read with sub-section (2) of section 18 of the Bombay Agricultural Debtors Relief Act, 1939 (Bom. XXVIII of 1939), in respect of an application under section 17 of the last mentioned Act to rupee one with effect from 1st May 1945, wherever it exceeded rupee one.

G. N., R. D., No. 8084/45, dated 9th June 1948. S. 35

In exercise of the powers conferred by section 35 of the Court-fees Act, 1870 (VII of 1870), the Government of Bombay is pleased to remit in the State of Bombay the fees payable under Article 1 in Schedule II to the said Act, in respect of applications to a Collector, or any Revenue Officer having jurisdiction to entertain such applications or to a Commissioner of a Division for the grant of land to be used for a public purpose of a charitable nature in memory of Manatma Gandhi.

G. N., R. D., No. 2576/45, dated 12th April 1949. S. 35

In exercise of the powers conferred by section 35 of the Court-fees Act, 1870 (VII of 1870), the Government of Bombay is pleased to remit in the State of Bombay the fees payable under Article 1 in Schedule II to the said Act, in respect of an application made to a Collector for the grant of a licence for the manufacture of palm or tad gur from pure neera by a person undergoing training in such manufacture under the Village Industries Committee's Scheme.

G. N., H. D., No. 5348/5, dated 24th November 1949 (B. G., Pt. I, p. 7513). S. 35

In exercise of the powers conferred by section 35 of the Court Fees Act, 1870 (VII of 1870), the Government of Bombay is pleased to remit the fees payable under Article 12 in Schedule I to the said Act in the State of Bombay in respect of Succession Certificates granted by a District Judge of an Acceeding State or the State of Hyderabad under the law corresponding to the Indian Succession Act, 1925 (XXXIX of 1925).